

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
April 24, 2019  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Wednesday, April 24, 2019 at 8:30 AM with Chair T. Layne Van Orden, CPA, presiding. The Board adjourned to Executive Session at 8:55 AM and returned to Regular Session at 11:20 AM. The meeting adjourned at 3:10 PM.

**ROLL CALL**

The following members of the Board were present:

T. Layne VanOrden, CPA, Chair

Scott Dockins, CPA, Vice-Chair

Jason Peery, CPA, Secretary

James Bell, CPA, Treasurer

Jae Hallett, CPA Member

Cynthia Harmon, CPA Member

Larry Hunter, Public Member

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff. Andrea Rosholt arrived at 8:52 AM.

Laura Lantz, ISCPA, attended the regular session. Scot Phillips, ISCPA PROC Chair phoned into the meeting between 11:20 am to noon.

**1. CONVENE REGULAR SESSION**

Mr. Dockins moved, and Ms. Harmon seconded, to accept the minutes of the January 17, 2019 Board Meeting Regular Session and the Administrative Hearing. Motion carried.

**2. EXECUTIVE SESSION**

T. Layne Van Orden, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: Scott Dockins, yes; Jason Peery, yes; James Bell, yes; Jae Hallett, yes; Cynthia Harmon, yes; Larry Hunter, yes.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION**

When the Regular Session resumed, the Board addressed items from the Executive Session.

**(A) Approve Minutes:** Mr. Hallett moved, and Mr. Hunter seconded, to accept the minutes of the January 17, 2019 Board Meeting Executive Sessions. Motion carried.

**(B) Ratify CPE Committee Decisions:**

Mr. Peery motioned, and Mr. Bell seconded, to ratify the CPE Committees acceptance of the 2018 CPE Audits as approved by the CPE Committee. Motion carried. Mr. Peery motioned, and Mr. Hallett seconded, to accept the audits that required follow-up documentation as per the CPE Committees request that has since been completed and accepted by Board Staff. Mr. Peery

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motioned, and Ms. Harmon seconded, to ratify the CPE Committee decisions regarding the exception and extension requests and the sending of five-year no extension letters to licensees that fit the criteria. Motion carried.

***(C) Approval of Exam Scores and Pass Lists:***

Mr. Peery moved, and Mr. Bell seconded, to approve the Exam scores as presented from 1<sup>st</sup> Quarter, 2019 and ratify the 1<sup>st</sup> Quarter Exam Pass List as presented. Motion carried.

***(D) Status Reports on Complaint Dockets:***

2014-03 Mr. Peery moved, and Mr. Dockins seconded to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket. Mr. Hunter abstained from the vote. Motion carried.

2018-03 Board staff reported the complaint was withdrawn by the complainant.

2019-06 Mr. Hunter motioned, and Mr. Peery seconded to authorize the Executive Director and Legal Counsel to draft a Stipulation & Consent Agreement incorporating requirements of future completion timelines, specific course requirements and reporting. Motion carried.

***(E) Cease & Desist:*** Mr. Absec and Ms. Roshalt reported to the Board regarding a non-licensee's use of the title 'Public Accountant'. Legal Counsel to follow.

***(F) License Special Consideration:*** There were no Licensure Special Considerations.

***(G) Performance Evaluations and Merit Pay Increases:*** Mr. Peery motioned, and Mr. Dockins seconded to accept the Executive Director's CEC recommendations for staff for FY2020. Motion carried.

**4. EXAMINATION**

***Examination Candidates:*** Mr. Peery moved, and Mr. Bell seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried.

<b>Name</b>	<b>ATT Export Date</b>
Danielle Suzanne Davis	1/10/2019
Landon C Hawkins	1/16/2019
Kyle Gregory Smith	1/16/2019
Jose Luis Gomez	1/24/2019
Logan Michael Brastrup	1/24/2019
Kaleb Wayne Williams	1/29/2019
Rickard Ephraim Busselberg	1/29/2019

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Brayden Brent Evans	1/29/2019
KaCee Treasure Simmons	2/6/2019
Jason Michael Kazda	2/13/2019
Melinda Lisette Robinson	2/21/2019
Amelia Blaise Bennett	2/21/2019
Megan Frances Corbett	2/27/2019
Adina Laureen Conroy	2/27/2019
Andrew Randal Furrows	3/5/2019
Sabrina Louise Clark	3/14/2019
Eliza Clarke	3/14/2019
Michelle Lyn Wilson	3/14/2019
Kasey Dylan Chovanak	4/1/2019
Hui Hao	4/1/2019
Matthew Kenneth Thurber	4/1/2019
Thomas Joseph Wakeland	4/1/2019
Kamila Komarnicka Van Horn	4/4/2019
Krista Lynn Ward	4/11/2019
Travis Steven Gunn	4/11/2019

## **5. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Ms. Lantz and Mr. Phillips provided the Board with an update of pertinent topics regarding peer review and the Idaho Society. Mr. Absec reported on the peer review activity for firms from the 1<sup>st</sup> quarter 2019. Mr. Absec reported on the communication Board Staff is having with firms to remind them of an impending peer review due date or the requirements of enrollment in a peer review program with an administering entity.

## **6. REPORTS TO THE BOARD**

**Director Report:** 1) Mr. Absec provided an update to the Board on the approved budget concerning a new database and intended timelines. 2) Mr. Absec reported to the Board the status of the proposed rule changes presented during the 2019 Legislative session and became fine at sine die on April 11, 2019. Mr. Absec reported on the current state of the Accountancy Rules in light of the Idaho legislature not reauthorizing administrative rules at the close of the session. Mr. Hunter, motioned, and Ms. Harmon seconded, to have the Board delegate authority to staff to have the Idaho Accountancy Rules published through a Notice of Omnibus Rulemaking and to work with DFM to eliminate any rules as part of the Red Tape Reduction Act that have been approved for elimination by the Board. Motion carried. 3) Mr. Absec reported to the Board the legal disciplinary costs from the last three fiscal years and the current fiscal year up to the date of April 9, 2019. 4) Mr. Absec led a discussion on QuickBooks and how they fit into Rule 403, Records. Mr. Absec asked for input from the Board on what is considered a reasonable timeframe for a firm to change information on

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signage, letter, etc. due to ownership changes or a change in the number of licensees working in a firm. Mr. Absec also led a discussion regarding IDAPA Rule 105.01 and Rule 105.02. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

***Treasurer Report:*** Mr. Bell reported on the financial position of the agency reporting on the March 2019 Treasurer's report.

***Legal Counsel Report:*** Ms. Rosholt gave an update to the Board on the recent NASBA Legal Counsel and pertinent discussion points.

**7. NEW LICENSEES: CP-6060 through CP-6099**

Mr. Bell moved, and Mr. Dockins seconded, to ratify the list of new licensees from CP-6060 through CP-6099 as presented. Motion carried.

<b>Name</b>	<b>License #</b>	<b>License Method</b>	<b>State</b>	<b>Issue Date</b>	<b>Status</b>
Nicole L Glisson	CP-6060	Grade Transfer	IL	1/16/2019	Active
Omar Bernal	CP-6061	Exam	ID	1/16/2019	Active
David M Lemons	CP-6062	Exam	ID	1/16/2019	Active
Darren Matthew King	CP-6063	Reciprocity	OR	1/16/2019	Active
Ryan Kinsley Eaton	CP-6064	Exam	ID	1/16/2019	Active
Timothy Michael Wall	CP-6065	Exam	ID	1/16/2019	Active
Haley Christine Greer	CP-6066	Reciprocity	CA	1/17/2019	Active
Lillian Josephine Ragan	CP-6067	Exam	ID	1/22/2019	Active
Travis Ingalls Carleton	CP-6068	Reciprocity	TX	1/24/2019	Active
Michael-Paul Grondel	CP-6069	Grade Transfer	TX	1/24/2019	Active
Melissa Shary Fennemore	CP-6070	Grade Transfer	NV	1/24/2019	Active
Ricky Roland Howell	CP-6071	Reciprocity	CO	1/29/2019	Active
Kent Lee Himes	CP-6072	Exam	ID	2/11/2019	Active
Robert Jinho Jung	CP-6073	Exam	ID	2/13/2019	Active
Benigna Mora-Ramirez	CP-6074	Exam	ID	2/13/2019	Active
Dustan Lynn Nalder	CP-6075	Reciprocity	KS	2/21/2019	Active
Rosemarie Ebey Reed-Hashimoto	CP-6076	Reciprocity	NV	2/21/2019	Active
Terry Lamar Kissler	CP-6077	Reciprocity	WA	2/21/2019	Active
Kimberly Lou Ennis	CP-6078	Grade Transfer	WA	2/21/2019	Active
Ethan Allen Lee	CP-6079	Reciprocity	CA	2/27/2019	Active
Junlin Huang	CP-6080	Exam	ID	3/5/2019	Active
Eleonora Todorova Tashkova	CP-6081	Exam	ID	3/7/2019	Active
Karen Ann Burger	CP-6082	Reciprocity	TX	3/7/2019	Active
Austin Jake McAdams	CP-6083	Reciprocity	GA	3/7/2019	Active

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Adam Michael Crossingham	CP-6084	Exam	ID	3/7/2019	Active
Tom Paul Burke	CP-6085	Reciprocity	WA	3/7/2019	Active
Conner Wayne Molyneux	CP-6086	Exam	ID	3/7/2019	Active
Joseph Connor Yager	CP-6087	Exam	ID	3/7/2019	Active
MM Golam Morshed	CP-6088	Reciprocity	WA	3/14/2019	Active
Rebecca Anne Kasino Conant	CP-6089	Reciprocity	TX	3/14/2019	Active
Peggy Cardon Jones	CP-6090	Reciprocity	WA	3/14/2019	Active
Gregory Hunter Stevens	CP-6091	Grade Transfer	OR	3/14/2019	Active
Jordan Parker Graves	CP-6092	Reciprocity	CA	3/19/2019	Active
Bradley Keith Reynolds	CP-6093	Exam	ID	3/19/2019	Active
William Orange Stegelmeier	CP-6094	Reciprocity	WY	3/21/2019	Active
Nicole Heather Potter	CP-6095	Reciprocity	WA	4/1/2019	Active
Yvonne Rawlings Kepler	CP-6096	Reciprocity	MD	4/1/2019	Active
Shane A Riley	CP-6097	Exam	ID	4/4/2019	Active
Alicia Michelle Dillon	CP-6098	Exam	ID	4/16/2019	Active
Candace Stevens	CP-6099	Exam	ID	4/17/2019	Active

## **8. LICENSING FREEDOM ACT & RED TAPE REDUCTION ACT**

Mr. Absec provided an update to Executive Order 2019-01 and 2019-02 outlining that the DFM Regulatory Analysts had given the agency the goal to reduce the Accountancy Rules by .46 – 1.15 pages by the end of the Executive Order. The Board gave Mr. Absec and Legal Counsel recommendations on Rules to potentially eliminate due to being repetitive or obsolete. Mr. Absec presented to the Board recommendations from DFM Administrator, Alex Adams, on his recommendations for reducing rules. The Board directed Mr. Absec and Legal Counsel to vet out Rules 012 through 017 prior to submitting for rule changes. The Board directed Mr. Absec to move forward with the recommendation for Subchapter H – Fees and Fines to be changed from word text to a table.

## **9. CPE**

Ms. Helton presented an update on CPE reporting for the 2018 year and the CPE Committee meeting held in March. Nomination of a new licensee to the CPE Committee was tabled until the October Board meeting.

## **10. NASBA**

Mr. Absec reminded the Board members of the NASBA Committees in which Board members may participate during the 2019-2020 year and encouraged participation from members to increase Idaho's exposure with NASBA, personal development and networking. Mr. Absec presented national topics of importance that NASBA is currently working on along with state boards.

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**11. UPCOMING MEETINGS**

The Board set the following meeting dates for the 2019 calendar year:

- Wednesday, July 17, 2019
- Wednesday, October 16, 2019 – Strategic Planning ½ day
- Thursday, October 17, 2019

There being no further business before the Board the meeting was adjourned at 3:10 PM.

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T. Layne VanOrden, CPA, Chair

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Scott Dockins, CPA, Vice-Chair

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Jason Peery, CPA, Secretary